



DEPARTMENT OF THE ARMY
U.S. ARMY CORPS OF ENGINEERS
WASHINGTON, D.C. 20314-1000

REPLY TO
ATTENTION OF:

CERE-C-ER

05 MAR 2002

MEMORANDUM FOR COMMANDER, SOUTH ATLANTIC DIVISION (CESAD-ET-R)

SUBJECT: WRDA 2000 Implementation Guidance, Comprehensive Everglades
Restoration Plan (CERP), Real Estate Credits

1. Section 601(e)(5)(A) of the Water Resources Act of 2000 (WRDA 2000) states that, notwithstanding Section 528(e)(4) of WRDA 1996 and regardless of the date of acquisition, the value of lands or interests in lands and incidental costs for land acquired by a non-Federal sponsor in accordance with a project implementation report for any project included in the CERP Plan and authorized by Congress shall be included in the total cost of the project and credited toward the non-Federal share of the cost of the project.
2. Prior to passage of section 601(e)(5)(A), incidental costs for land acquired by a non-Federal sponsor could only be included toward the non-Federal share of the cost of a project if such costs were incurred within five years prior to the PCA. Section 601(e)(5)(A) directs that a non-Federal sponsor receive credit for the inclusion of incidental costs for land in the total costs of any project included in CERP without regard to when such incidental costs are incurred.
3. If you have further questions, please contact Mr. Tom Cooper, at 202-761-7500.

FOR THE COMMANDER:

Ralph H. Leaf
for JAMES F. JOHNSON
Chief, Planning and Policy Division
Directorate of Civil Works